

Filed for intro on 02/22/95
Senate Bill _____
By _____

House No. HB1277
By Kisber

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 3, Part 5, relative to petroleum product taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 3, Part 5 is amended by adding the following as a new appropriately designated section:

Section ____.

(a) "Solid and industrial/commercial waste hauler" means a person engaged in the operation of residential, industrial and commercial refuse-compacting, recycling, and transfer vehicles.

(b) A person operating as a solid and industrial/commercial waste hauler where the tax has been paid shall be entitled to a refund of thirty-five percent (35%) of the tax imposed under Part 8 of this chapter for diesel fuel used in solid waste and recycling vehicles which utilize power take-off and trash compactors operated from the same fuel supply powering the vehicle.

(c) A refund under subsection (b) is not authorized unless an application is filed with the commissioner, executed under penalty of perjury and containing

such information as the commissioner may require. A refund is not authorized unless the amount due in refund is fifty dollars (\$50.00) or more in a semiannual period. A refund application must be filed semiannually and within ninety (90) days after the end of June and December of the semiannual period in which the fuel was used.

(d) A person may not secure a refund of any tax under this section unless the person is the holder of an unrevoked refund permit issued by the commissioner before the purchase of the diesel fuel. To procure a permit a person shall file with the department an application, executed under penalty of perjury on a form furnished by the commissioner, containing such information as the commissioner requires. The permit shall be numbered and shall entitle the person to whom issued to make application for a refund. If a refund claim is not filed within a period of one (1) year, unless the nonfiling was for a good cause shown, the commissioner may cancel the permit.

(e) The department shall forward to the applicant the appropriate refund within ninety (90) days of receipt of the application.

(f) A refund authorized under this section does not apply to the special tax imposed under part 9 of this chapter.

SECTION 2. This act shall take effect July 1, 1995, the public welfare requiring it.

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